

Tax for (b) in small towns, \$25.

Provided, however, in cities and towns of less than one thousand inhabitants and rural sections the articles enumerated in subsection (b) shall be twenty-five dollars (\$25.00).

Tax on records only graduated upon basis of population.

(c) For graphophone and/or victrola records or player-piano rolls only, and not other articles enumerated in this section:

In cities or towns of less than 1,000	\$ 5.00
In cities or towns of 1,000 and less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 population or more	\$50.00

Radios, \$50.

(d) Radio instruments and/or radio instrument accessories

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Traveling agents must take out duplicate at \$10 each.

(e) Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives or agents, but such traveling agent or representative shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars (\$10.00).

Duplicate license non-transferable.

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable.

Good in any county in State for articles specified.

Representatives or agents holding such duplicate copy of such licenses are licensed thereby to sell or offer for sale only the instrument and/or article authorized to be sold by the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

Violation of section made misdemeanor.

(f) Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and shall pay a penalty of two hundred and fifty dollars (\$250.00), and in addition thereto double the State license tax levied in this section for the then current year.

Penalty of \$250 and double tax.

(g) Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars (\$5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.

Counties, cities and towns may levy tax in certain cases.

SEC. 148. *Installment Paper Dealers.*

Tax on dealers in personal property installment paper, \$100.

(a) Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon